

AMENDMENTS TO THE SPECIFICATION:

Please amend the specification beginning on page 7, line 12, and ending on page 8, line 2, as follows:

In the first pattern, as shown in FIG. 16A, a band division (BD) unit 1 divides a digital audio signal into frequency bands. A corrector (C) 2 corrects a low-frequency audio signal after band division, and outputs the corrected signal to a low-frequency coder (LC) 3. A high-frequency coder (HC) 4 encodes a high-frequency audio signal after band division.

In the second pattern, as shown in FIG. 16B, a 20 band division (BD) unit 1 outputs a low-frequency audio signal after band division to a low-frequency coder 3, and outputs a high-frequency audio signal to a high-frequency coder 4. A corrector 2 corrects high-frequency audio codes encoded by the 25 high-frequency coder 4.

In the third pattern, as shown in FIG. 16C, a corrector 2 refers to a decoded signal output from a low-frequency decoder (LD) 5 upon correcting a low-frequency audio signal after band division.

In the fourth pattern, as shown in FIG. 16D, a corrector refers to a decoded signal output from a high-frequency decoder (HD) 6 upon correcting a high-frequency audio signal after band division.